

8 Revenues & Appropriations

State of Idaho Budget Process

The Idaho budget and appropriations process has evolved over time into one of the most streamlined and efficient state budget systems in the nation based on an approach that shares key elements of authority and responsibility between the legislative and executive branches:

- The rules and guidelines used by state agencies to develop their annual budget requests are developed cooperatively by the Governor's Division of Financial Management and the Legislature's Budget and Policy Analysis staffs.
- Both the executive and legislative budget staffs provide input and assistance to state agencies over the summer months as they develop their new budget requests.
- Agency budget requests are statutorily required to be submitted simultaneously to the Governor's Division of Financial Management staff and to the Legislature's Budget and Policy Analysis staff by September 1.
- The Governor's budget recommendation is featured prominently in the Legislative Budget Book, the primary reference document for the Joint Finance-Appropriations Committee (JFAC).
- JFAC, which is composed of ten Senate Finance Committee members and ten House Appropriations Committee members, holds budget hearings for about five weeks during the first part of the legislative session, hearing from agency directors and germane committees in its review of the agency budget requests and the Governor's budget recommendation.
- After the budget hearing process is complete, JFAC has the responsibility to set appropriated spending levels for all state agencies and institutions. Working closely with the Legislature's Budget and Policy Analysis staff, JFAC normally produces approximately 100 appropriation bills in a three-week time frame, providing a balanced budget for the state of Idaho each year.
- Historically, about 99% of appropriation bills passed by JFAC become law without amendment or veto.

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